

BLUEWAVE INTERACTIVE N.V.

MANAGEMENT ACCOUNTS

Period from 8 August 2023 to 31 December 2024

BLUEWAVE INTERACTIVE N.V.

MANAGEMENT ACCOUNTS
Period from 8 August 2023 to 31 December 2024

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BLUEWAVE INTERACTIVE N.V.

STATEMENT OF PROFIT OR LOSS AND OTHER COMPREHENSIVE INCOME
Period from 8 August 2023 to 31 December 2024

		08/08/2023 -31/12/2024 €
	Note	
Revenue	1	1,218,001
Administration expenses	2	(2,011,108)
Operating loss		(793,107)
Net finance costs	3	(4,063)
Net loss for the period		(797,170)
Other comprehensive income		-
Total comprehensive expense for the period		(797,170)

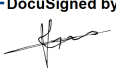
The notes on pages 4 to 6 form an integral part of these management accounts.

BLUEWAVE INTERACTIVE N.V.

STATEMENT OF FINANCIAL POSITION
31 December 2024

	Note	2024 €
ASSETS		
Non-current assets		
Intangible assets	4	<u>23</u>
		<u>23</u>
Current assets		
Receivables	5	928,650
Cash at bank	6	<u>49,360</u>
		<u>978,010</u>
Total assets		<u><u>978,033</u></u>
EQUITY AND LIABILITIES		
Equity		
Share capital	7	5,000
Accumulated losses		<u>(797,170)</u>
Total equity		<u>(792,170)</u>
Current liabilities		
Trade and other payables	8	<u>1,770,203</u>
		<u>1,770,203</u>
Total equity and liabilities		<u><u>978,033</u></u>

On 26 February 2026 the Board of Directors of BLUEWAVE INTERACTIVE B.V. authorised these management accounts for issue.

DocuSigned by:

BFFB053659204B9.....
Kurason Trust Curacao N.V.
Director

The notes on pages 4 to 6 form an integral part of these management accounts.

BLUEWAVE INTERACTIVE N.V.

STATEMENT OF CHANGES IN EQUITY
Period from 8 August 2023 to 31 December 2024

	Note	Share capital €	Accumulated losses €	Total €
Balance at 8 August 2023		-	-	-
Net loss for the period		-	(797,170)	(797,170)
Issue of share capital	7	5,000	-	5,000
Balance at 31 December 2024		5,000	(797,170)	(792,170)

The notes on pages 4 to 6 form an integral part of these management accounts.

BLUEWAVE INTERACTIVE N.V.

NOTES TO THE MANAGEMENT ACCOUNTS

Period from 8 August 2023 to 31 December 2024

1. Revenue

	08/08/2023 - 31/12/2024 €
Rendering of services	<u>1,218,001</u>
	<u><u>1,218,001</u></u>

2. Administration expenses

	08/08/2023 - 31/12/2024 €
Subscriptions and contributions	56,397
Other professional fees	6,640
Services received	23,569
Commissions (Note 9)	39,469
Software expenses	1,852,905
Transaction fees	<u>32,128</u>
	<u><u>2,011,108</u></u>

3. Finance costs

	08/08/2023 - 31/12/2024 €
Net foreign exchange losses	1,335
Sundry finance expenses	<u>2,728</u>
Finance costs	<u><u>4,063</u></u>

4. Intangible assets

	Domain - Slott.com €
Cost	
Additions	<u>23</u>
Balance at 31 December 2024	<u><u>23</u></u>
Net book amount	
Balance at 31 December 2024	<u><u>23</u></u>

5. Receivables

	2024 €
Shareholders' current accounts - debit balances (Note 9.3)	4,977
Receivables from other related parties (Note 9.2)	<u>923,673</u>
	<u><u>928,650</u></u>

BLUEWAVE INTERACTIVE N.V.**NOTES TO THE MANAGEMENT ACCOUNTS**

Period from 8 August 2023 to 31 December 2024

6. Cash at bank

	2024
	€
Cash at bank	49,360
	49,360

7. Share capital

	2024	2024
	Number of	€
	shares	
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>

Authorised capital

Under its Memorandum the Company fixed its share capital at 5,000 ordinary shares of nominal value of €1 each.

Issued capital

Upon incorporation on 8 August 2023 the Company issued to the subscribers of its Memorandum of Association 5,000 ordinary shares of €1 each at par.

8. Trade and other payables

	2024
	€
Trade payables	3,332
Accruals	1,766,871
	1,770,203

9. Related party balances and transactions

The related party balances and transactions are as follows:

9.1 Purchases of goods and services (Note 2)

		08/08/2023 -
		31/12/2024
<u>Name</u>	<u>Nature of transactions</u>	€
Stola Limited	Service fee	39,469
Stola Limited	Recharge of expenses	(27,289)
		12,180

BLUEWAVE INTERACTIVE N.V.

NOTES TO THE MANAGEMENT ACCOUNTS
Period from 8 August 2023 to 31 December 2024

9. Related party balances and transactions (continued)

9.2 Receivables from related parties (Note 5)

<u>Name</u>	<u>Nature of transactions</u>	2024
Stola Limited	Trade	€
		923,673
		923,673

9.3 Shareholders' current accounts - debit balances (Note 5)

	2024
	€
Shareholder	4,977
	4,977

The shareholder's current account is interest free and have no specified repayment date.