

**Castianes B.V.**  
MANAGEMENT ACCOUNTS  
31 December 2023

# Castianes B.V.

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## STATEMENT OF PROFIT OR LOSS AND OTHER COMPREHENSIVE INCOME

31 December 2023

|                                          | 2022<br>EUR          | 2023<br>EUR              |
|------------------------------------------|----------------------|--------------------------|
| <b>Revenue</b>                           | <b><u>54,720</u></b> | <b><u>36,020,619</u></b> |
| <b>Direct cost</b>                       | <b>(13,336)</b>      | <b>(14,249,528)</b>      |
| <b>Revaluation</b>                       | <b>7,481</b>         | <b>(3,866,615)</b>       |
| <b>Administrative expenses</b>           | <b>(29,522)</b>      | <b>(616,858)</b>         |
| Legal Fees                               | (1,794)              | (31,858)                 |
| Corporate Management fee                 | (18,728)             |                          |
| Professional Fees                        | (4,000)              | (585,000)                |
| Incorporation Fee                        | (5,000)              |                          |
| <b>Other expenses</b>                    | <b>(988)</b>         | <b>(9,711,550)</b>       |
| <b>Net profit/(loss) for the period</b>  | <b><u>18,355</u></b> | <b><u>7,576,068</u></b>  |
| <b>Other comprehensive income</b>        | <b><u>-</u></b>      | <b><u>-</u></b>          |
| <b>Total comprehensive income/(loss)</b> | <b><u>18,355</u></b> | <b><u>7,576,068</u></b>  |

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## STATEMENT OF FINANCIAL POSITION

31 December 2023

|                                     | 2022<br>EUR   | 2023<br>EUR      |
|-------------------------------------|---------------|------------------|
| <b>ASSETS</b>                       |               |                  |
| Accounts receivable                 | 63,490        | 4,003,433        |
| Accounts receivable from PSP        |               | 5,534,353        |
| Financial asset                     | 1,000         | 1,000            |
| <b>Total assets</b>                 | <u>64,490</u> | <u>9,538,786</u> |
| <b>EQUITY AND LIABILITIES</b>       |               |                  |
| <b>Equity</b>                       |               |                  |
| Share capital                       | 1,000         | 1,000            |
| Retained Earnings                   | <u>18,355</u> | <u>7,594,423</u> |
| <b>Total equity</b>                 | <u>19,355</u> | <u>7,595,423</u> |
| <b>Current liabilities</b>          |               |                  |
| Customers balances                  | 4,175         | 1,915,172        |
| Accounts payable                    | 40,960        | 28,191           |
| <b>Total liabilities</b>            | <u>45,135</u> | <u>1,943,363</u> |
| <b>Total equity and liabilities</b> | <u>64,490</u> | <u>9,538,786</u> |