

Palau Holdings N.V.
Balance Sheet
As of December 31, 2024

	Dec 31, 24
ASSETS	
Current Assets	
Checking/Savings	
10 · Liquid means	
105 · 00069214 Payment exection EUR	505.12
111 · Payment exection GBP 018	0.46
107 · Payment execution Eur	0.01
Total 10 · Liquid means	505.59
Total Checking/Savings	505.59
Other Current Assets	
130 · Merchant processor	
1320 · Inovapay	19,852.28
1319 · Coinz	110,233.01
1318 · Luckydog Pay	19,959.49
1310 · Moneygram RIA	15,699.88
1309 · VPOS	1,228,077.58
1301 · iMerchant Service group	1,495.47
Total 130 · Merchant processor	1,395,317.71
140 · C/A related parties	
1430 · C/A Shareholder	279,864.25
140 · C/A related parties - Other	-356,350.00
Total 140 · C/A related parties	-76,485.75
150 · Other receivables	
1516 · Holdback Luckydod Pay	50,320.29
1510 · A-One Data LTD retainer fees	2,765.00
1508 · Holdback VPOS	553,505.38
1505 · Prepaid tax retainer fee	2,834.00
1502 · Holdback Omni Excellence	278,454.19
Total 150 · Other receivables	887,878.86
Total Other Current Assets	2,206,710.82
Total Current Assets	2,207,216.41
Fixed Assets	
001 · Financial fixed assets	
0010 · Investment in Dibilam Ltd.	72,415.00
Total 001 · Financial fixed assets	72,415.00
Total Fixed Assets	72,415.00
TOTAL ASSETS	2,279,631.41
LIABILITIES & EQUITY	
Liabilities	
Current Liabilities	
Accounts Payable	

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1600 · Accounts Payables	562,396.65
Total Accounts Payable	562,396.65
Other Current Liabilities	
170 · Other short term debts	
116 · Dream finance	2,341,089.93
1760 · Zion	1,198,062.47
1761 · Player balances payable	272,771.71
1701 · C/A Dibilam Ltd.	1,232,839.62
1790 · Accrued expenses	
1792 · Accrual tax advisors fee	1,525.00
1791 · Accrual accounting fee	2,800.00
Total 1790 · Accrued expenses	4,325.00
Total 170 · Other short term debts	5,049,088.73
Total Other Current Liabilities	5,049,088.73
Total Current Liabilities	5,611,485.38
Total Liabilities	5,611,485.38
Equity	
060 · Shareholders Equity	
0600 · Issued Capital	1,000.00
Total 060 · Shareholders Equity	1,000.00
0620 · Retained Earnings	-1,806,269.20
Net Income	-1,526,584.77
Total Equity	-3,331,853.97
TOTAL LIABILITIES & EQUITY	2,279,631.41

Palau Holdings N.V.
Profit & Loss
January through December 2024
Jan - Dec 24

Ordinary Income/Expense

Cost of Goods Sold

700 · Direct expenses/pay-outs

7008 · Web services and maintenance 183,906.14

7002 · wallet top up 16,500.00

7500 · Software development fees 55,523.00

7400 · Marketing expenses 4,000.00

7100 · Commission Affiliates 42,000.00

7300 · Software/License fees 93,843.60

7001 · Merchant fees

70021 · Payment processing fees 768.64

Total 7001 · Merchant fees 768.64

Total 700 · Direct expenses/pay-outs 396,541.38

Total COGS 396,541.38

Gross Profit -396,541.38

Expense

420 · Selling expenses

4210 · Travel & Lodging expenses 40,726.96

Total 420 · Selling expenses 40,726.96

440 · General expenses

445 · Total IT services

4451 · Gaming License fees 36,924.47

Total 445 · Total IT services 36,924.47

446 · Total administrative fee

4455 · translation expense 300.00

4456 · Compliance expenses 7,267.50

4450 · Notary expense 275.00

4425 · Bankcharges 16,591.19

4460 · Accountancy 8,492.00

4461 · Tax services 5,385.00

4462 · Legal services 15.00

4463 · Corporate services 4,676.05

4464 · Consultancy services 1,005,696.90

4490 · Other general expenses 803.32

Total 446 · Total administrative fee 1,049,501.96

447 · Total annual administrative fee

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Profit & Loss
January through December 2024

	Jan - Dec 24
4470 · Membership & contribution fees	90.00
4471 · Management fees	2,500.00
4474 · License fees National bank	50.00
4475 · Domiciliation & Compliance fee	250.00
Total 447 · Total annual administrative fee	2,890.00
Total 440 · General expenses	1,089,316.43
Total Expense	1,130,043.39
Net Ordinary Income	-1,526,584.77
Net Income	-1,526,584.77