

Management Report

Optim Development B.V. - 2024 Financial Year

Date: December 31, 2024

Executive Summary

The 2024 financial year marks a period of extraordinary growth and operational expansion for Optim Development B.V. The Company leveraged its expanding business field (Sports Betting) to significantly increase revenue generation and solidify its financial position. Key financial metrics show unprecedented year-over-year increases, validating the aggressive growth strategy implemented during the year. The focus shifts towards stabilizing the current high-volume operation and optimizing the cost structure to improve net profitability further.

Statement of Comprehensive Income (Profit & Loss)

The Profit and Loss statement demonstrates significant revenue growth and strong gross profit performance, even with increased operational expenses.

ACCOUNT (EUR)	2024	2023	CHANGE (%)
Revenue	2,715,008.02	400,992.12	+577%
Cost of Goods Sold (COGS)			
Payment Service Providers (PSP)	745,232.77	59,986.20	+1142%
Agent Commission	63,005.71	17,861.17	+253%
License Fee	16,458.00	16,458.00	0%
Marketing/Promotion	275,274.71	110,754.44	+149%
Platform fees	281,133.51	42,104.97	+568%
Total Direct Expenses (COGS)	1,381,104.70	247,164.78	+459%
Gross Profit	1,333,903.32	153,827.34	+767%
Operating Expenses			
Administration expenses	809.50	3,250.00	-75%
Advisory expenses	14,950.00	20,800.00	-28%
Office expenses	0.00	2,000.00	-100%
Other expenses	1,000.00	0.00	N/A
Total Operating Expenses	16,759.50	26,050.00	-36%
Financial income	0.00	0.00	0%
Financial expense	0.00	0.00	0%

ACCOUNT (EUR)	2024	2023	CHANGE (%)
Profit Before Tax (PBT)	1,317,143.82	127,777.34	+931%
Corporate Income Tax	0.00	0.00	0%
NET PROFIT (EAT)	1,317,143.82	127,777.34	+931%

Statement of Financial Position (Balance Sheet)

The balance sheet highlights a significantly strengthened financial position, driven primarily by the high Net Profit achieved in 2024.

ACCOUNT (EUR)	2024	2023	CHANGE (%)
ASSETS			
Current Assets			
Total Cash & Savings	1,819,487.98	287,522.45	+533%
Prepaid amounts (Other Current Assets)	0.00	2,500.00	-100%
Total Current Assets	1,819,487.98	290,022.45	+527%
TOTAL ASSETS	1,819,487.98	290,022.45	+527%
EQUITY & LIABILITIES			
Equity			
Share Capital	2,000.00	2,000.00	0%
Retained Earnings (Beginning)	288,022.45	160,245.11	+79.7%
Current Year Net Profit	1,317,143.82	127,777.34	+931%
Total Equity	1,607,166.27	290,022.45	+454%
Current Liabilities			
Deferred Revenue (Other Current Liabilities)	212,321.71	0.00	N/A
Accrued expenses (Other Current Liabilities)	0.00	0.00	0%
Total Current Liabilities	212,321.71	0.00	N/A
TOTAL EQUITY & LIABILITIES	1,819,487.98	290,022.45	+527%

Conclusion and Outlook

The 2024 financial year was transformative. Optim Development B.V. successfully transitioned from a nascent operation to a high-volume, profitable entity. The focus for the upcoming year will be to maintain the revenue trajectory, continue the observed control over general expenses, and strategically utilize the enhanced cash reserves to further solidify market position and technology infrastructure. The dramatic increase in Total Assets and Equity underscores the Company's robust financial health and its capacity for sustained future growth.

