

Optim Development B.V.
Willemstad

2.5 NOTES TO THE INCOME STATEMENT FOR THE YEAR 2025

	<u>2025</u>	<u>2024</u>
	EUR	EUR
6 Net turnover		
Revenues (foreign sourced income)	<u>13,904,409</u>	<u>2,715,008</u>
7 Cost of sales		
Cost of sales	<u>9,301,780</u>	<u>1,384,509</u>
Cost of sales		
Platform fees	2,837,322	279,761
Payment Service Providers	2,998,825	745,233
Marketing & promotion	3,344,545	261,869
Agent commission	90,339	63,006
License fee	<u>30,749</u>	<u>34,640</u>
	<u>9,301,780</u>	<u>1,384,509</u>
8 Other operating expenses		
Office expenses	5,101,971	38,505
General expenses	<u>851,147</u>	<u>78,789</u>
	<u>5,953,118</u>	<u>117,294</u>
Office expenses		
Automation expenses	<u>5,101,971</u>	<u>38,505</u>
General expenses		
Consultancy	769,754	37,201
Bank expenses	59,248	34,863
Audit costs, other non-audit services	21,755	5,645
Fine and increases of taxes and social insurance premiums	358	-
Other general expenses	<u>32</u>	<u>1,080</u>
	<u>851,147</u>	<u>78,789</u>

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<u>2025</u>	<u>2024</u>
EUR	EUR

9 Financial income and expense

Currency translation differences

<u>82,237</u>	<u>-</u>
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Willemstad, June 30, 2026

Optim Development B.V.



Alexei Lupanov
Director



Dempel Directors B.V.
Director



Waaigat Directors B.V.
Director