

NOTICA B.V.

SEPARATE FINANCIAL STATEMENTS

31 December 2024

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NOTICA B.V.

BOARD OF DIRECTORS AND OTHER OFFICERS

Board of Directors:

DMYTRO LYSENKO
DEMPER DIRECTORS B.V.
WAAIGAT DIRECTORS B.V.

Address:

Abraham Mendez Chumaceiro Boulevard 03, P.O. Box 4750,
Curacao

NOTICA B.V.

STATEMENT OF PROFIT OR LOSS AND OTHER COMPREHENSIVE INCOME

31 December 2024

	Note	2024 €	2023 €
Administration expenses	3	<u>(50,752)</u>	<u>(21,052)</u>
Net loss for the year/period		(50,752)	(21,052)
Other comprehensive income		-	-
Total comprehensive loss for the year/period		<u>(50,752)</u>	<u>(21,052)</u>

The notes on pages 6 to 8 form an integral part of these separate financial statements.

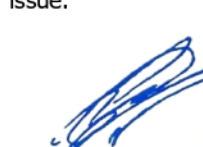
NOTICA B.V.

STATEMENT OF FINANCIAL POSITION

31 December 2024

	Note	2024 €	2023 €
ASSETS			
Non-current assets			
Investments in subsidiaries	5	<u>1,000</u>	<u>1,000</u>
		<u>1,000</u>	<u>1,000</u>
Current assets			
Receivables	6	<u>11,900</u>	<u>18,400</u>
		<u>11,900</u>	<u>18,400</u>
Total assets		<u><u>12,900</u></u>	<u><u>19,400</u></u>
EQUITY AND LIABILITIES			
Equity			
Share capital	7	<u>5,000</u>	<u>5,000</u>
Accumulated losses		<u>(71,804)</u>	<u>(21,052)</u>
Total equity		<u><u>(66,804)</u></u>	<u><u>(16,052)</u></u>
Current liabilities			
Trade and other payables	8	<u>79,704</u>	<u>35,452</u>
		<u>79,704</u>	<u>35,452</u>
Total equity and liabilities		<u><u>12,900</u></u>	<u><u>19,400</u></u>

On 18 December 2025 the Board of Directors of NOTICA B.V. authorised these separate financial statements for issue.


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DMYTRO LYSENKO
Director



The notes on pages 6 to 8 form an integral part of these separate financial statements.

NOTICA B.V.

STATEMENT OF CHANGES IN EQUITY

31 December 2024

	Note	Share capital €	Accumula- ted losses €	Total €
Comprehensive income				
Net loss for the period		-	(21,052)	(21,052)
Total comprehensive income for the period		-	(21,052)	(21,052)
Transactions with owners				
Issue of share capital	7	5,000	-	5,000
Total transactions with owners		5,000	-	5,000
Balance at 31 December 2023/ 1 January 2024		5,000	(21,052)	(16,052)
Comprehensive income				
Net loss for the year		-	(50,752)	(50,752)
Total comprehensive income for the year		-	(50,752)	(50,752)
Balance at 31 December 2024		5,000	(71,804)	(66,804)

The notes on pages 6 to 8 form an integral part of these separate financial statements.

NOTICA B.V.

CASH FLOW STATEMENT

31 December 2024

	Note	2024 €	2023 €
CASH FLOWS FROM OPERATING ACTIVITIES			
Loss before tax		<u>(50,752)</u>	<u>(21,052)</u>
		(50,752)	(21,052)
Changes in working capital:			
Decrease/(increase) in receivables		6,500	(18,400)
Increase in trade and other payables		<u>44,252</u>	<u>35,452</u>
Cash used in operations		<u>-</u>	<u>(4,000)</u>
CASH FLOWS FROM INVESTING ACTIVITIES			
Payment for purchase of investments in subsidiaries	5	<u>-</u>	<u>(1,000)</u>
Net cash used in investing activities		<u>-</u>	<u>(1,000)</u>
CASH FLOWS FROM FINANCING ACTIVITIES			
Proceeds from issue of share capital		<u>-</u>	<u>5,000</u>
Net cash generated from financing activities		<u>-</u>	<u>5,000</u>
Net increase in cash and cash equivalents		-	-
Cash and cash equivalents at beginning of the year/period		<u>-</u>	<u>-</u>
Cash and cash equivalents at end of the year/period		<u><u>-</u></u>	<u><u>-</u></u>

The notes on pages 6 to 8 form an integral part of these separate financial statements.

NOTICA B.V.

NOTES TO THE SEPARATE FINANCIAL STATEMENTS 31 December 2024

1. Incorporation and principal activities

Country of incorporation

The Company NOTICA B.V. (the "Company") was incorporated in Curacao on 3 May 2023. Its registered office is at Abraham Mendez Chumaceiro Boulevard 03, P.O. Box 4750, Curacao.

Principal activities

The Company has been dormant during the current financial year.

2. Basis of preparation

Valuation of assets and liabilities and determination of the result take place under the historical cost convention. Unless presented otherwise at the relevant principle for the specific balance sheet item, assets and liabilities are valued according to the cost model.

Income and expenses are accounted for on an accrual basis. Profit is only included when realized on the balance sheet date. Losses originating before the end of the financial period are taken into account if they have become known before preparation of the financial statements.

3. Administration expenses

	2024	2023
	€	€
Professional fees	7,326	2,000
Director fees	2,917	6,847
Incorporation fees	-	4,167
Internet and telephone	371	-
B2C License expenses	35,398	7,438
Utilities	1,140	-
Local office rent	3,600	600
	<u>50,752</u>	<u>21,052</u>

4. Expenses by nature

	2024	2023
	€	€
Other expenses	<u>50,752</u>	<u>21,052</u>
Total expenses	<u>50,752</u>	<u>21,052</u>

NOTICA B.V.

NOTES TO THE SEPARATE FINANCIAL STATEMENTS 31 December 2024

5. Investments in subsidiaries

	2024 €	2023 €
Balance at 1 January/3 May	1,000	-
Additions	-	1,000
Balance at 31 December	1,000	1,000

The details of the subsidiaries are as follows:

Name	Country of incorporation	Principal activities	Holding %	2024 €	2023 €
Betwatch Ltd	Cyprus	Billing agent	100%	1,000	1,000
				1,000	1,000

6. Receivables

	2024 €	2023 €
Deposits and prepayments	6,900	13,400
Unpaid share capital	5,000	5,000
	11,900	18,400

The fair values of receivables due within one year approximate to their carrying amounts as presented above.

7. Share capital

	2024 Number of shares	2024 €	2023 Number of shares	2023 €
Authorised				
Ordinary shares of €1 each	5,000	5,000	5,000	5,000
Issued and fully paid				
Balance at 1 January/3 May	5,000	5,000	-	-
Issue of shares	-	-	5,000	5,000
Balance at 31 December	5,000	5,000	5,000	5,000

8. Trade and other payables

	2024 €	2023 €
Shareholders' current accounts - credit balances (Note 9.2)	78,404	31,252
Accruals	-	2,900
Other creditors	300	300
Payables to own subsidiaries (Note 9.1)	1,000	1,000
	79,704	35,452

The fair values of trade and other payables due within one year approximate to their carrying amounts as presented above.

NOTICA B.V.

NOTES TO THE SEPARATE FINANCIAL STATEMENTS

31 December 2024

9. Related party transactions

The Company is controlled by Ukrainian citizen, who owns 100% of the Company's shares.

The following transactions were carried out with related parties:

9.1 Payables to related parties (Note 8)

	2024	2023
Name	€	€
Betwatch Ltd	<u>1,000</u>	<u>1,000</u>
	<u>1,000</u>	<u>1,000</u>

9.2 Shareholders' current accounts - credit balances (Note 8)

2024	2023
€	€
<u>78,404</u>	<u>31,252</u>

The shareholders' current accounts are interest free and have no specified repayment date.

10. Contingent liabilities

The Company had no contingent liabilities as at 31 December 2024.

11. Commitments

The Company had no capital or other commitments as at 31 December 2024.