

LOTOSTORM B.V.

REPORT AND SEPARATE FINANCIAL
STATEMENTS

31 December 2025

REPORT AND SEPARATE FINANCIAL STATEMENTS
31 December 2025

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LOTOSTORM B.V.

BOARD OF DIRECTORS AND OTHER OFFICERS

Board of Directors:

Waaigat Directors B.V.
Dempel Directors B.V.
Volodymyr Zhukovskyi

Registered office:

03, Abraham Mendez Chumaceiro Boulevard, 4750
Willemstad

Curacao

REPORT OF THE BOARD OF DIRECTORS

The Board of Directors presents its report and unaudited separate financial statements of the Company for the year ended 31 December 2025.

Principal activities and nature of operations of the Company

The principal activities of the Company continue to comprise the organization, marketing, managing, supporting and operating of all types of remote gaming activities, comprising all types of games, betting and other operation of betting exchange, interactive casinos, bingos, lotteries and other interactive games for clients established or residing outside of Curacao.

The Company is licensed by Curacao Gaming Authority with the license number OGL/2024/303/0300, for used of URL clickpari.com

Share capital

There were no changes in the share capital of the Company during the year under review.

Board of Directors

The members of the Company's Board of Directors as at 31 December 2025 and at the date of this report are presented on page 1. All of them were members of the Board of Directors throughout the year ended 31 December 2025.

By order of the Board of Directors,

Volodymyr Zhukovskyi
Director

22 June 2026



LOTOSTORM B.V.

STATEMENT OF PROFIT OR LOSS AND OTHER COMPREHENSIVE INCOME 31 December 2025

	Note	2025 €	2024 €
Revenue	2	124	-
Cost of sales		<u>(56,696)</u>	-
Gross loss		(56,572)	-
Administration expenses		<u>(12,500)</u>	<u>(22,103)</u>
Net loss for the year		(69,072)	(22,103)
Other comprehensive income		<u>-</u>	<u>-</u>
Total comprehensive income for the year		<u>(69,072)</u>	<u>(22,103)</u>

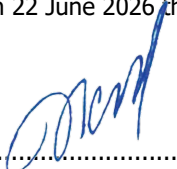
The notes on pages 6 to 8 form an integral part of these separate financial statements.

LOTOSTORM B.V.

STATEMENT OF FINANCIAL POSITION 31 December 2025

	Note	2025 €	2024 €
ASSETS			
Non-current assets			
Intangible assets	4	27,679	-
Investments in subsidiaries	5	21,000	1,000
		48,679	1,000
Current assets			
Receivables	6	18,278	6,054
		18,278	6,054
Total assets		66,957	7,054
EQUITY AND LIABILITIES			
Equity			
Share capital	7	5,000	5,000
Accumulated losses		(117,292)	(48,220)
		(112,292)	(43,220)
Advances from shareholders	8	20,000	-
Total equity		(92,292)	(43,220)
Current liabilities			
Trade and other payables	9	159,249	50,274
		159,249	50,274
Total equity and liabilities		66,957	7,054

On 22 June 2026, the Board of Directors of Lotostorm B.V. authorised these separate financial statements for issue.


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Volodymyr Zhukovskyi
Director

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Dempel Directors B.V.
Director

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Waaigat Directors B.V.
Director

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

LOTOSTORM B.V.

STATEMENT OF CHANGES IN EQUITY

31 December 2025

	Share capital €	Advances from shareholders €	Accumulate d losses €	Total €
Balance at 1 January 2024	5,000	-	(26,117)	(21,117)
Comprehensive income				
Net loss for the year	-	-	(22,103)	(22,103)
Total comprehensive income for the year	-	-	(22,103)	(22,103)
Balance at 31 December 2024/ 1 January 2025	5,000	-	(48,220)	(43,220)
Comprehensive income				
Net loss for the year	-	-	(69,072)	(69,072)
Total comprehensive income for the year	-	-	(69,072)	(69,072)
Transactions with owners				
Proceeds for the year	-	20,000	-	20,000
Total transactions with owners	-	20,000	-	20,000
Balance at 31 December 2025	5,000	20,000	(117,292)	(92,292)

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

LOTOSTORM B.V.

NOTES TO THE SEPARATE FINANCIAL STATEMENTS

31 December 2025

1. Incorporation and principal activities

Country of incorporation

The Company Lotostorm B.V. (the "Company") was incorporated in Curacao on 23 May 2023 as a private limited liability company. Its registered office is at 03, Abraham Mendez Chumaceiro Boulevard, 4750, Willemstad.

Principal activities

The principal activities of the Company continue to comprise the organization, marketing, managing, supporting and operating of all types of remote gaming activities, comprising all types of games, betting and other operation of betting exchange, interactive casinos, bingos, lotteries and other interactive games for clients established or residing outside of Curacao.

2. Revenue

	2025	2024
	€	€
Rendering of services	<u>124</u>	-
	<u>124</u>	-

3. Expenses by nature

	2025	2024
	€	€
Amortisation expense (Note 4)	43,496	-
Expense relating to leases	4,345	3,600
Other expenses	<u>21,355</u>	<u>18,503</u>
Total expenses	<u>69,196</u>	<u>22,103</u>

4. Intangible assets

	Other intangibles €
Cost	
Additions	<u>71,175</u>
Balance at 31 December 2025	<u>71,175</u>
Amortisation	
Amortisation for the year (Note 3)	<u>43,496</u>
Balance at 31 December 2025	<u>43,496</u>
Net book amount	
Balance at 31 December 2025	<u>27,679</u>

LOTOSTORM B.V.

NOTES TO THE SEPARATE FINANCIAL STATEMENTS

31 December 2025

5. Investments in subsidiaries

	2025 €	2024 €
Balance at 1 January	1,000	-
Additions	20,000	1,000
Balance at 31 December	21,000	1,000

The details of the subsidiaries are as follows:

Name	Country of incorporation	2025 Holding %	2024 Holding %	2025 €	2024 €
Woolfeatwolf Ltd	Cyprus	100	100	21,000	1,000
				21,000	1,000

6. Receivables

	2025 €	2024 €
Receivables from own subsidiaries	124	-
Shareholders' current accounts - debit balances	9,964	-
Deposits and prepayments	8,190	6,003
Deferred expenses	-	51
	18,278	6,054

7. Share capital

	2025 Number of shares	2025 €	2024 Number of shares	2024 €
Authorised				
Issued and fully paid				
Balance at 1 January	-	5,000	-	-
Issue of shares	-	-	-	5,000
Balance at 31 December	-	5,000	-	5,000

8. Advances from shareholders

	2025 €	2024 €
Proceeds during the year	20,000	-
Balance at 31 December	20,000	-

The advance from shareholders is made available to the Board of Directors for future increases of the share capital of the Company and are not refundable.

LOTOSTORM B.V.

NOTES TO THE SEPARATE FINANCIAL STATEMENTS

31 December 2025

9. Trade and other payables

	2025	2024
	€	€
Shareholders' current accounts - credit balances	59,979	1,724
Accruals	39,399	2,276
Other creditors	900	1,200
Payables to own subsidiaries	58,971	45,074
	159,249	50,274

LOTOSTORM B.V.

DETAILED INCOME STATEMENT

31 December 2025

	Page	2025 €	2024 €
Revenue			
Rendering of services		124	-
Cost of sales	10	<u>(56,696)</u>	<u>-</u>
Gross loss		(56,572)	-
Operating expenses			
Administration expenses	11	<u>(12,500)</u>	<u>(22,103)</u>
Net loss for the year before tax		<u>(69,072)</u>	<u>(22,103)</u>

LOTOSTORM B.V.

COST OF SALES

31 December 2025

	2025 €	2024 €
Cost of sales		
Direct costs		
Domain rental fees	7,200	-
Trademark rental fees	6,000	-
Amortisation of other intangibles	<u>43,496</u>	<u>-</u>
	<u>56,696</u>	<u>-</u>

LOTOSTORM B.V.

ADMINISTRATION EXPENSES

31 December 2025

	2025 €	2024 €
Administration expenses		
Rent	4,345	3,600
Professional license fee	-	11,124
Telephone and postage	103	559
Certification and legalisation expenses	1,580	-
Accounting fees	2,549	2,000
Secretarial fees	2,148	1,550
Legal and professional	875	353
Management fees	900	2,917
	<u>12,500</u>	<u>22,103</u>