

ROYAL BONANZA B.V.

MANAGEMENT ACCOUNTS

31 December 2025

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ROYAL BONANZA B.V.

BOARD OF DIRECTORS AND OTHER OFFICERS

Board of Directors:

WAAIGAT DIRECTORS B.V.
VALERII DUDKO
DEMPEL DIRECTORS B.V.

Registered Office:

Abraham Mendez Chumaceiro Boulevard 03, Curacao

ROYAL BONANZA B.V.

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

	Note	2025 €	2024 €
Revenue	1	12,618	-
Direct expenses		<u>(90,450)</u>	<u>(32,182)</u>
Gross loss		(77,832)	(32,182)
Administration expenses		<u>(19,900)</u>	<u>(13,974)</u>
Operating loss		(97,732)	(46,156)
Finance costs		<u>(2,483)</u>	-
Net finance costs	3	<u>(2,483)</u>	-
Net loss for the year		(100,215)	(46,156)
Other comprehensive income		-	-
Total comprehensive income for the year		<u>(100,215)</u>	<u>(46,156)</u>

The notes on pages 5 to 6 form an integral part of these separate management accounts.

ROYAL BONANZA B.V.

STATEMENT OF FINANCIAL POSITION

31 December 2025

	Note	2025 €	2024 €
ASSETS			
Non-current assets			
Investments in subsidiaries	4	<u>1,000</u>	1,000
		<u>1,000</u>	1,000
Current assets			
Trade and other receivables	5	5,900	9,110
Cash at bank	6	<u>9,734</u>	-
		<u>15,634</u>	9,110
Total assets		<u><u>16,634</u></u>	<u><u>10,110</u></u>
EQUITY AND LIABILITIES			
Equity			
Share capital	7	5,000	5,000
Accumulated losses		<u>(164,476)</u>	(64,261)
Total equity		<u>(159,476)</u>	(59,261)
Current liabilities			
Trade and other payables	8	<u>176,110</u>	69,371
		<u>176,110</u>	69,371
Total equity and liabilities		<u><u>16,634</u></u>	<u><u>10,110</u></u>

On 30 June 2026 the Board of Directors of ROYAL BONANZA B.V. authorised these separate management accounts for issue.


VALERII DUDKO
Director



The notes on pages 5 to 6 form an integral part of these separate management accounts.

ROYAL BONANZA B.V.

STATEMENT OF CHANGES IN EQUITY

31 December 2025

	Share capital €	Accumula- ted losses €	Total €
Balance at 1 January 2024	<u>5,000</u>	<u>(18,105)</u>	<u>(13,105)</u>
Comprehensive income			
Net loss for the year	-	(46,156)	(46,156)
Total comprehensive income for the year	-	(46,156)	(46,156)
Balance at 31 December 2024/ 1 January 2025	<u>5,000</u>	<u>(64,261)</u>	<u>(59,261)</u>
Comprehensive income			
Net loss for the year	-	(100,215)	(100,215)
Total comprehensive income for the year	-	(100,215)	(100,215)
Balance at 31 December 2025	<u>5,000</u>	<u>(164,476)</u>	<u>(159,476)</u>

The notes on pages 5 to 6 form an integral part of these separate management accounts.

ROYAL BONANZA B.V.

NOTES TO THE SEPARATE MANAGEMENT ACCOUNTS

31 December 2025

1. Revenue

	2025	2024
	€	€
Website revenue	<u>12,618</u>	<u>-</u>
	<u>12,618</u>	<u>-</u>

2. Expenses by nature

	2025	2024
	€	€
Other expenses	<u>110,350</u>	<u>46,156</u>
Total expenses	<u>110,350</u>	<u>46,156</u>

3. Finance costs

	2025	2024
	€	€
Sundry finance expenses	<u>2,483</u>	<u>-</u>
Finance costs	<u>2,483</u>	<u>-</u>

4. Investments in subsidiaries

	2025	2024
	€	€
Balance at 1 January	<u>1,000</u>	<u>1,000</u>
Balance at 31 December	<u>1,000</u>	<u>1,000</u>

The details of the subsidiaries are as follows:

<u>Name</u>	<u>Country of incorporation</u>	<u>Principal activities</u>	<u>Holding %</u>	2025	2024
				€	€
Pharaon Software Ltd	Cyprus	Billing agent	100	<u>1,000</u>	<u>1,000</u>
				<u>1,000</u>	<u>1,000</u>

5. Trade and other receivables

	2025	2024
	€	€
Trade receivables from related parties	-	3,210
Deposits and prepayments	<u>900</u>	<u>900</u>
Unpaid share capital	<u>5,000</u>	<u>5,000</u>
	<u>5,900</u>	<u>9,110</u>

ROYAL BONANZA B.V.

NOTES TO THE SEPARATE MANAGEMENT ACCOUNTS

31 December 2025

6. Cash at bank

Cash balances are analysed as follows:

	2025	2024
	€	€
Cash at bank	<u>9,734</u>	-
	<u>9,734</u>	<u>-</u>

7. Share capital

	2025	2025	2024	2024
	Number of shares	€	Number of shares	€
Authorised				
Ordinary shares of €1 each	<u>5,000</u>	<u>5,000</u>	<u>5,000</u>	<u>5,000</u>
Issued and fully paid				
Balance at 1 January	<u>5,000</u>	<u>5,000</u>	<u>5,000</u>	<u>5,000</u>
Balance at 31 December	<u>5,000</u>	<u>5,000</u>	<u>5,000</u>	<u>5,000</u>

8. Trade and other payables

	2025	2024
	€	€
Shareholders' current accounts - credit balances	134,915	68,645
Accruals	34,301	426
Other creditors	1,104	300
Payables to own subsidiaries	<u>5,790</u>	-
	<u>176,110</u>	<u>69,371</u>