

KROMSTEX B.V.

FINANCIAL STATEMENTS

31 December 2024

KROMSTEX B.V.

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KROMSTEX B.V.

BOARD OF DIRECTORS AND OTHER OFFICERS

Board of Directors:

DEMPEL DIRECTORS B.V.
WAAIGAT DIRECTORS B.V.
OKSANA PONOMARENKO

Registered office:

Abraham Mendez Chumaceiro Boulevard 03,
Willemstad
Curacao

KROMSTEX B.V.

STATEMENT OF PROFIT OR LOSS AND OTHER COMPREHENSIVE INCOME

31 December 2024

	Note	2024 €	2023 €
Administration expenses	2	<u>(44,888)</u>	<u>(21,268)</u>
Net loss for the year/period		(44,888)	(21,268)
Other comprehensive income		-	-
Total comprehensive loss for the year/period		<u>(44,888)</u>	<u>(21,268)</u>

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

KROMSTEX B.V.

STATEMENT OF FINANCIAL POSITION

31 December 2024

	Note	2024 €	2023 €
ASSETS			
Non-current assets			
Investments in subsidiaries	4	<u>1,000</u>	1,000
		<u>1,000</u>	1,000
Current assets			
Receivables	5	<u>18,634</u>	25,147
		<u>18,634</u>	25,147
Total assets		<u>19,634</u>	26,147
EQUITY AND LIABILITIES			
Equity			
Share capital	6	5,000	5,000
Accumulated losses		<u>(66,156)</u>	(21,268)
Total equity		<u>(61,156)</u>	(16,268)
Current liabilities			
Trade and other payables	7	<u>80,790</u>	42,415
		<u>80,790</u>	42,415
Total equity and liabilities		<u>19,634</u>	26,147

On 21 November 2025 the Board of Directors of KROMSTEX B.V. authorised these financial statements for issue.


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OKSANA PONOMARENKO
Director



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

KROMSTEX B.V.

STATEMENT OF CHANGES IN EQUITY

31 December 2024

	Note	Share capital €	Accumula- ted losses €	Total €
Comprehensive income				
Net loss for the period		-	(21,268)	(21,268)
Total comprehensive income for the period		-	(21,268)	(21,268)
Transactions with owners				
Issue of share capital	6	5,000	-	5,000
Total transactions with owners		5,000	-	5,000
Balance at 31 December 2023/ 1 January 2024		5,000	(21,268)	(16,268)
Comprehensive income				
Net loss for the year		-	(44,888)	(44,888)
Total comprehensive income for the year		-	(44,888)	(44,888)
Balance at 31 December 2024		5,000	(66,156)	(61,156)

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

KROMSTEX B.V.

CASH FLOW STATEMENT

31 December 2024

	Note	2024 €	2023 €
CASH FLOWS FROM OPERATING ACTIVITIES			
Loss before tax		(44,888)	(21,268)
		(44,888)	(21,268)
Changes in working capital:			
Decrease/(increase) in receivables		6,513	(25,147)
Increase in trade and other payables		38,375	46,415
Cash generated from operations		-	-
CASH FLOWS FROM INVESTING ACTIVITIES		-	-
CASH FLOWS FROM FINANCING ACTIVITIES		-	-
Net increase in cash and cash equivalents		-	-
Cash and cash equivalents at beginning of the year/period		-	-
Cash and cash equivalents at end of the year/period		-	-

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

KROMSTEX B.V.

NOTES TO THE FINANCIAL STATEMENTS 31 December 2024

1. Incorporation and principal activities

Country of incorporation

The Company KROMSTEX B.V. (the "Company") was incorporated in Curacao on 29 May 2023. Its registered office is at Abraham Mendez Chumaceiro Boulevard 03, Willemstad, Curacao.

Principal activities

The Company has remained dormant through the financial year 2024.

2. Administration expenses

	2024	2023
	€	€
Director fees	4,000	6,763
Legal and professional expenses	1,720	2,000
Incorporation expense	-	4,167
Telephone and internet expense	428	-
Utility expenses	1,140	-
Local office rental expense	3,600	900
B2C License expense	34,000	7,438
	44,888	21,268

3. Expenses by nature

	2024	2023
	€	€
Other expenses	44,888	21,268
Total expenses	44,888	21,268

4. Investments in subsidiaries

	2024	2023
	€	€
Balance at 1 January/29 May	1,000	-
Additions	-	1,000
Balance at 31 December	1,000	1,000

The details of the subsidiaries are as follows:

<u>Name</u>	<u>Country of incorporation</u>	<u>Principal activities</u>	<u>Holding %</u>	2024	2023
				€	€
Seedroottreefruit Ltd	Cyprus	Billing agent	100%	1,000	1,000
				1,000	1,000

KROMSTEX B.V.

NOTES TO THE FINANCIAL STATEMENTS

31 December 2024

5. Receivables

	2024	2023
	€	€
Receivables from own subsidiaries (Note 8.1)	5,502	6,747
Deposits and prepayments	8,132	13,400
Unpaid share capital	5,000	5,000
	<u>18,634</u>	<u>25,147</u>

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

6. 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/29 May	5,000	5,000	-	-
Issue of shares	-	-	5,000	5,000
Balance at 31 December	<u>5,000</u>	<u>5,000</u>	<u>5,000</u>	<u>5,000</u>

7. Trade and other payables

	2024	2023
	€	€
Shareholders' current accounts - credit balances (Note 8.2)	79,244	38,266
Accruals	301	3,200
Other creditors	1,245	949
	<u>80,790</u>	<u>42,415</u>

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

8. 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:

8.1 Receivables from related parties (Note 5)

	2024	2023
Name	€	€
Seedroottreefruit Ltd	5,502	6,747
	<u>5,502</u>	<u>6,747</u>

NOTES TO THE FINANCIAL STATEMENTS

31 December 2024

8. Related party transactions (continued)**8.2 Shareholders' current accounts - credit balances (Note 7)**

2024	2023
€	€
<u>79,244</u>	<u>38,266</u>

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