

**KROMSTEX B.V.**

MANAGEMENT ACCOUNTS

31 December 2025

# KROMSTEX B.V.

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## MANAGEMENT ACCOUNTS

31 December 2025

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# **KROMSTEX B.V.**

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## **BOARD OF DIRECTORS AND OTHER OFFICERS**

### **Board of Directors:**

DEMPER 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 2025

|                                              | Note | 2025<br>€       | 2024<br>€ |
|----------------------------------------------|------|-----------------|-----------|
| <b>Revenue</b>                               | 1    | <b>69,979</b>   | -         |
| Direct expenses                              |      | <b>(98,799)</b> | -         |
| <b>Gross loss</b>                            |      | <b>(28,820)</b> | -         |
| Administration expenses                      | 2    | <b>(66,195)</b> | (44,888)  |
| <b>Operating loss</b>                        |      | <b>(95,015)</b> | (44,888)  |
| Finance costs                                |      | <b>(1,296)</b>  | -         |
| Net finance costs                            | 4    | <b>(1,296)</b>  | -         |
| <b>Net loss for the year/period</b>          |      | <b>(96,311)</b> | (44,888)  |
| <b>Other comprehensive income</b>            |      | -               | -         |
| <b>Total comprehensive loss for the year</b> |      | <b>(96,311)</b> | (44,888)  |

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

# KROMSTEX B.V.

## STATEMENT OF FINANCIAL POSITION

31 December 2025

|                                     | Note | 2025<br>€            | 2024<br>€     |
|-------------------------------------|------|----------------------|---------------|
| <b>ASSETS</b>                       |      |                      |               |
| <b>Non-current assets</b>           |      |                      |               |
| Investments in subsidiaries         | 5    | <u>1,000</u>         | 1,000         |
|                                     |      | <u>1,000</u>         | 1,000         |
| <b>Current assets</b>               |      |                      |               |
| Trade and other receivables         | 6    | 9,119                | 18,634        |
| Cash at bank                        | 7    | <u>72,384</u>        | -             |
|                                     |      | <u>81,503</u>        | 18,634        |
| <b>Total assets</b>                 |      | <u><u>82,503</u></u> | <u>19,634</u> |
| <b>EQUITY AND LIABILITIES</b>       |      |                      |               |
| <b>Equity</b>                       |      |                      |               |
| Share capital                       | 8    | 5,000                | 5,000         |
| Accumulated losses                  |      | <u>(162,467)</u>     | (66,156)      |
| <b>Total equity</b>                 |      | <u>(157,467)</u>     | (61,156)      |
| <b>Current liabilities</b>          |      |                      |               |
| Trade and other payables            | 9    | <u>239,970</u>       | 80,790        |
|                                     |      | <u>239,970</u>       | 80,790        |
| <b>Total equity and liabilities</b> |      | <u><u>82,503</u></u> | <u>19,634</u> |

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

  
.....  
OKSANA PONOMARENKO  
Director



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

## KROMSTEX B.V.

### STATEMENT OF CHANGES IN EQUITY

31 December 2025

|                                                    | Share<br>capital<br>€ | Accumula-<br>ted losses<br>€ | Total<br>€       |
|----------------------------------------------------|-----------------------|------------------------------|------------------|
| <b>Balance at 29 May 2024</b>                      | <u>5,000</u>          | <u>(21,268)</u>              | <u>(16,268)</u>  |
| <b>Comprehensive income</b>                        |                       |                              |                  |
| Net loss for the period                            | -                     | (44,888)                     | (44,888)         |
| Total comprehensive income for the period          | -                     | (44,888)                     | (44,888)         |
| <b>Balance at 31 December 2024/ 1 January 2025</b> | <u>5,000</u>          | <u>(66,156)</u>              | <u>(61,156)</u>  |
| <b>Comprehensive income</b>                        |                       |                              |                  |
| Net loss for the year                              | -                     | (96,311)                     | (96,311)         |
| Total comprehensive income for the year            | -                     | (96,311)                     | (96,311)         |
| <b>Balance at 31 December 2025</b>                 | <u>5,000</u>          | <u>(162,467)</u>             | <u>(157,467)</u> |

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

# KROMSTEX B.V.

## NOTES TO THE MANAGEMENT ACCOUNTS

31 December 2025

### 1. Revenue

|                 | 2025          | 2024     |
|-----------------|---------------|----------|
|                 | €             | €        |
| Website revenue | <u>69,979</u> | <u>-</u> |
|                 | <u>69,979</u> | <u>-</u> |

### 2. Administration expenses

|                                 | 2025          | 2024          |
|---------------------------------|---------------|---------------|
|                                 | €             | €             |
| Director fees                   | 10,800        | 4,000         |
| Legal and professional expenses | 3,265         | 1,720         |
| Telephone and internet expense  | -             | 428           |
| Utility expenses                | 1,080         | 1,140         |
| Local office rental expense     | 3,600         | 3,600         |
| B2C License expense             | <u>47,450</u> | <u>34,000</u> |
|                                 | <u>66,195</u> | <u>44,888</u> |

### 3. Expenses by nature

|                       | 2025           | 2024          |
|-----------------------|----------------|---------------|
|                       | €              | €             |
| Other expenses        | <u>164,994</u> | <u>44,888</u> |
| <b>Total expenses</b> | <u>164,994</u> | <u>44,888</u> |

### 4. Finance costs

|                         | 2025         | 2024     |
|-------------------------|--------------|----------|
|                         | €            | €        |
| Sundry finance expenses | <u>1,296</u> | <u>-</u> |
| <b>Finance costs</b>    | <u>1,296</u> | <u>-</u> |

### 5. Investments in subsidiaries

|                               | 2025         | 2024         |
|-------------------------------|--------------|--------------|
|                               | €            | €            |
| Balance at 1 January/29 May   | <u>1,000</u> | <u>1,000</u> |
| <b>Balance at 31 December</b> | <u>1,000</u> | <u>1,000</u> |

The details of the subsidiaries are as follows:

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

# KROMSTEX B.V.

## NOTES TO THE MANAGEMENT ACCOUNTS

31 December 2025

### 6. Trade and other receivables

|                                   | 2025         | 2024          |
|-----------------------------------|--------------|---------------|
|                                   | €            | €             |
| Trade receivables                 | 3,219        | -             |
| Receivables from own subsidiaries | -            | 5,502         |
| Deposits and prepayments          | 900          | 8,132         |
| Unpaid share capital              | 5,000        | 5,000         |
|                                   | <u>9,119</u> | <u>18,634</u> |

### 7. Cash at bank

Cash balances are analysed as follows:

|              | 2025          | 2024     |
|--------------|---------------|----------|
|              | €             | €        |
| Cash at bank | <u>72,384</u> | <u>-</u> |
|              | <u>72,384</u> | <u>-</u> |

### 8. Share capital

|                               | 2025<br>Number of<br>shares | 2025<br>€    | 2024<br>Number of<br>shares | 2024<br>€    |
|-------------------------------|-----------------------------|--------------|-----------------------------|--------------|
| <b>Authorised</b>             |                             |              |                             |              |
| Ordinary shares of €1 each    | <u>5,000</u>                | <u>5,000</u> | <u>5,000</u>                | <u>5,000</u> |
| <b>Issued and fully paid</b>  |                             |              |                             |              |
| Balance at 1 January/29 May   | <u>5,000</u>                | <u>5,000</u> | <u>5,000</u>                | <u>5,000</u> |
| <b>Balance at 31 December</b> | <u>5,000</u>                | <u>5,000</u> | <u>5,000</u>                | <u>5,000</u> |

### 9. Trade and other payables

|                                                  | 2025           | 2024          |
|--------------------------------------------------|----------------|---------------|
|                                                  | €              | €             |
| Shareholders' current accounts - credit balances | 145,439        | 79,244        |
| Accruals                                         | 78,000         | 301           |
| Other creditors                                  | 4,033          | 1,245         |
| Payables to own subsidiaries                     | <u>12,498</u>  | <u>-</u>      |
|                                                  | <u>239,970</u> | <u>80,790</u> |