

KROMSTEX B.V.

MANAGEMENT ACCOUNTS

31 December 2024

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KROMSTEX B.V.

STATEMENT OF PROFIT OR LOSS AND OTHER COMPREHENSIVE INCOME

31 December 2024

	Note	2024 €	2023 €
Administration expenses	1	<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 4 to 5 form an integral part of these separate management accounts.

KROMSTEX B.V.

STATEMENT OF FINANCIAL POSITION

31 December 2024

	Note	2024 €	2023 €
ASSETS			
Non-current assets			
Investments in subsidiaries	3	<u>1,000</u>	1,000
		<u>1,000</u>	1,000
Current assets			
Receivables	4	<u>18,634</u>	25,147
		<u>18,634</u>	25,147
Total assets		<u><u>19,634</u></u>	<u>26,147</u>
EQUITY AND LIABILITIES			
Equity			
Share capital	5	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	6	<u>80,790</u>	42,415
		<u>80,790</u>	42,415
Total equity and liabilities		<u><u>19,634</u></u>	<u>26,147</u>

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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	5	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 4 to 5 form an integral part of these separate management accounts.

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NOTES TO THE SEPARATE MANAGEMENT ACCOUNTS 31 December 2024

1. 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

2. Expenses by nature

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

3. 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>	Holding %	2024	2023
				€	€
Seedroottreefruit Ltd	Cyprus	Billing agent	100%	1,000	1,000
				1,000	1,000

4. Receivables

	2024	2023
	€	€
Receivables from own subsidiaries	5,502	6,747
Deposits and prepayments	8,132	13,400
Unpaid share capital	5,000	5,000
	18,634	25,147

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NOTES TO THE SEPARATE MANAGEMENT ACCOUNTS

31 December 2024

5. 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	5,000	5,000	5,000	5,000

6. Trade and other payables

	2024 €	2023 €
Shareholders' current accounts - credit balances	79,244	38,266
Accruals	301	3,200
Other creditors	1,245	949
	80,790	42,415