

AGG SOFT N.V.

FINANCIAL STATEMENTS

31 December 2024

AGG SOFT N.V.

FINANCIAL STATEMENTS

31 December 2024

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AGG SOFT N.V.

BOARD OF DIRECTORS AND OTHER OFFICERS

Board of Directors: (SMES) Solutions for Management and Employment Support N.V.

Registered office: 1, Dr. H. Fergusonweg
Curacao

Registration number: 163474

AGG SOFT N.V.

STATEMENT OF PROFIT OR LOSS AND OTHER COMPREHENSIVE INCOME 31 December 2024

	Note	2024 €	2023 €
Revenue	1	29,028,547	742,448
Cost of sales	2	(25,452,856)	(580,000)
Gross profit		3,575,691	162,448
Other operating income	3	4,971	-
Administration expenses	4	(76,132)	(15,891)
Other expenses	5	(18,000)	-
Operating profit		3,486,530	146,557
Finance costs		(164,428)	-
Net finance costs	7	(164,428)	-
Profit before tax		3,322,102	146,557
Tax	8	(25,161)	-
Net profit for the year		3,296,941	146,557
Other comprehensive income		-	-
Total comprehensive income for the year		3,296,941	146,557

The notes on pages 5 to 8 form an integral part of these financial statements.

AGG SOFT N.V.

STATEMENT OF FINANCIAL POSITION 31 December 2024

	Note	2024 €	2023 €
ASSETS			
Non-current assets			
Non-current loans receivable	9	<u>484,971</u>	-
		<u>484,971</u>	-
Current assets			
Trade and other receivables	10	2,773,308	752,348
Cash at bank	11	<u>4,888,234</u>	-
		<u>7,661,542</u>	752,348
Total assets		<u>8,146,513</u>	<u>752,348</u>
EQUITY AND LIABILITIES			
Equity			
Share capital	12	1	1
Retained earnings		<u>3,443,498</u>	146,557
Total equity		<u>3,443,499</u>	<u>146,558</u>
Current liabilities			
Trade and other payables	13	4,677,853	605,790
Current tax liabilities	14	<u>25,161</u>	-
		<u>4,703,014</u>	605,790
Total equity and liabilities		<u>8,146,513</u>	<u>752,348</u>

On 20-10-2025 the Board of Directors of AGG Soft N.V. authorised these financial statements for issue.



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(SMES) Solutions for Management and Employment Support N.V.
Director

The notes on pages 5 to 8 form an integral part of these financial statements.

AGG SOFT N.V.

STATEMENT OF CHANGES IN EQUITY

31 December 2024

	Note	Share capital €	Retained earnings €	Total €
Comprehensive income				
Net profit for the year		-	146,557	146,557
Total comprehensive income for the year		-	146,557	146,557
Transactions with owners				
Issue of share capital	12	1	-	1
Total transactions with owners		1	-	1
Balance at 31 December 2023/ 1 January 2024		1	146,557	146,558
Comprehensive income				
Net profit for the year		-	3,296,941	3,296,941
Total comprehensive income for the year		-	3,296,941	3,296,941
Balance at 31 December 2024		1	3,443,498	3,443,499

The notes on pages 5 to 8 form an integral part of these financial statements.

AGG SOFT N.V.

NOTES TO THE FINANCIAL STATEMENTS

31 December 2024

1. Revenue

	2024	2023
	€	€
Rendering of services	<u>29,028,547</u>	<u>742,448</u>
	<u>29,028,547</u>	<u>742,448</u>

2. Cost of sales

	2024	2023
	€	€
Data analytics services	1,372,276	-
Marketing expenses	2,105,370	-
IT support services	2,777,600	-
Services received	<u>19,197,610</u>	<u>580,000</u>
	<u>25,452,856</u>	<u>580,000</u>

3. Other operating income

	2024	2023
	€	€
Interest income	<u>4,971</u>	<u>-</u>
	<u>4,971</u>	<u>-</u>

4. Administration expenses

	2024	2023
	€	€
Accounting fees	4,200	3,200
Legal fees	24,342	-
Other professional fees	6,600	8,597
Other financial expenses	1,500	-
B2B License expense	34,390	-
Irrecoverable sales tax	-	594
Local office rental expenses	5,100	-
Incorporation fees	-	3,500
	<u>76,132</u>	<u>15,891</u>

5. Other expenses

	2024	2023
	€	€
Licensing of trademarks	<u>18,000</u>	<u>-</u>
	<u>18,000</u>	<u>-</u>

AGG SOFT N.V.

NOTES TO THE FINANCIAL STATEMENTS

31 December 2024

6. Expenses by nature

	2024	2023
	€	€
Auditors' remuneration	4,200	-
Other expenses	25,542,788	595,891
Total expenses	25,546,988	595,891

7. Finance costs

	2024	2023
	€	€
Net foreign exchange losses	50	-
Sundry finance expenses	164,378	-
Finance costs	164,428	-

8. Tax

	2024	2023
	€	€
Corporation tax	25,161	-
Charge for the year	25,161	-

The Company is an international business company, registered in Curacao and is subject to taxation under the law of the country therein.

9. Non-current loans receivable

	2024	2023
	€	€
Loans to parent	271,590	-
Loans to Ultimate Beneficial Owner	213,381	-
	484,971	-

10. Trade and other receivables

	2024	2023
	€	€
Trade receivables	148,864	50,000
Receivables from parent	700	-
Deposits and prepayments	4,667	9,900
Accrued income	2,619,077	692,448
	2,773,308	752,348

11. Cash at bank

As at 31 December 2024 the Company had the following banks and balances:

AGG SOFT N.V.

NOTES TO THE FINANCIAL STATEMENTS

31 December 2024

11. Cash at bank (continued)

	2024 €	2023 €
Bilderlings Pay Limited		
– Current accounts (EUR)	17,355	-
Paydo		
– Current accounts (EUR)	1,703,833	-
Satchelpay UAB		
– Current accounts (EUR)	1,818,601	-
KirinoPay		
– Current accounts (EUR)	1,277,290	-
Cryptopay		
– Current accounts (USDT)	71,155	-
	<u>4,888,234</u>	<u>-</u>

Cash balances are analysed as follows:

	2024 €	2023 €
Cash at bank	<u>4,888,234</u>	<u>-</u>
	<u>4,888,234</u>	<u>-</u>

12. Share capital

The nominal capital of AGG SOFT N.V. is 1 share with a nominal value of EUR 1

	2024 Number of shares	2024 €	2023 Number of shares	2023 €
Authorised				
Issued				
Balance at 1 January/30 March	1	1	-	-
Issue of shares	-	-	1	1
Balance at 31 December	<u>1</u>	<u>1</u>	<u>1</u>	<u>1</u>

13. Trade and other payables

	2024 €	2023 €
Trade payables	358,485	-
Shareholders' current accounts - credit balances	34,836	12,096
Accruals	4,284,532	583,200
Other creditors	-	10,494
	<u>4,677,853</u>	<u>605,790</u>

AGG SOFT N.V.

NOTES TO THE FINANCIAL STATEMENTS

31 December 2024

14. Current tax liabilities

	2024	2023
	€	€
Corporation tax	<u>25,161</u>	-
	<u>25,161</u>	-

**ADDITIONAL INFORMATION TO THE STATEMENT OF PROFIT OR LOSS
AND OTHER COMPREHENSIVE INCOME**

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Selling and distribution expenses	3
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AGG SOFT N.V.

DETAILED INCOME STATEMENT

31 December 2024

	Page	2024 €	2023 €
Revenue			
Rendering of services		29,028,547	742,448
Cost of sales	2	<u>(25,452,856)</u>	<u>(580,000)</u>
Gross profit		3,575,691	162,448
Other operating income			
Loan interest income		<u>4,971</u>	-
		3,580,662	162,448
Operating expenses			
Administration expenses	3	<u>(76,132)</u>	<u>(15,891)</u>
		3,504,530	146,557
Other operating expenses			
Licensing of trademarks		<u>(18,000)</u>	-
Operating profit		3,486,530	146,557
Finance costs	4	<u>(164,428)</u>	-
Net profit for the year before tax		<u>3,322,102</u>	<u>146,557</u>

AGG SOFT N.V.

COST OF SALES

31 December 2024

	2024 €	2023 €
Direct costs		
Data analytics services	1,372,276	-
Marketing expenses	2,105,370	-
IT support services	2,777,600	-
Services received	19,197,610	580,000
	<u>25,452,856</u>	<u>580,000</u>

AGG SOFT N.V.

SELLING AND DISTRIBUTION EXPENSES

31 December 2024

	2024 €	2023 €
Administration expenses		
Accounting fees	4,200	3,200
Legal fees	24,342	-
Other professional fees	6,600	8,597
Other financial expenses	1,500	-
B2B License expense	34,390	-
Irrecoverable sales tax	-	594
Local office rental expenses	5,100	-
Incorporation fees	-	3,500
	<u>76,132</u>	<u>15,891</u>

AGG SOFT N.V.

FINANCE COSTS
31 December 2024

	2024 €	2023 €
Finance costs		
Sundry finance expenses		
Bank charges	164,378	-
Net foreign exchange losses		
Realised foreign exchange loss	50	-
	<u>164,428</u>	<u>-</u>