

ZAPTORICA B.V.

MANAGEMENT ACCOUNTS

31 December 2025

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ZAPTORICA B.V.

BOARD OF DIRECTORS AND OTHER OFFICERS

Board of Directors:

IRYNA ZHUKOVSKA
DEMPEL DIRECTORS B.V.
WAAIGAT DIRECTORS B.V.

Address:

Abraham Mendez Chumaceiro Boulevard 03, Curacao

ZAPTORICA B.V.

STATEMENT OF PROFIT OR LOSS AND OTHER COMPREHENSIVE INCOME

31 December 2025

	Note	2025 €	2024 €
Administration expenses	1	<u>(64,290)</u>	<u>(55,853)</u>
Net loss for the year/period		(64,290)	(55,853)
Other comprehensive income		-	-
Total comprehensive loss for the year/period		<u>(64,290)</u>	<u>(55,853)</u>

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

ZAPTORICA B.V.

STATEMENT OF FINANCIAL POSITION 31 December 2025

	Note	2025 €	2024 €
ASSETS			
Non-current assets			
Investments in subsidiaries	3	<u>1,000</u>	1,000
		<u>1,000</u>	<u>1,000</u>
Current assets			
Receivables	4	<u>17,948</u>	17,892
		<u>17,948</u>	<u>17,892</u>
Total assets		<u><u>18,948</u></u>	<u>18,892</u>
EQUITY AND LIABILITIES			
Equity			
Share capital	5	5,000	5,000
Accumulated losses		<u>(141,495)</u>	(77,205)
Total equity		<u>(136,495)</u>	<u>(72,205)</u>
Current liabilities			
Trade and other payables	6	<u>155,443</u>	91,097
		<u>155,443</u>	<u>91,097</u>
Total equity and liabilities		<u><u>18,948</u></u>	<u>18,892</u>

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


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IRYNA ZHUKOVSKA
Director



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

ZAPTORICA B.V.

STATEMENT OF CHANGES IN EQUITY

31 December 2025

	Share capital €	Accumula- ted losses €	Total €
Balance at 24 May. 2024	<u>5,000</u>	<u>(21,352)</u>	<u>(16,352)</u>
Comprehensive income			
Net loss for the period	-	(55,853)	(55,853)
Total comprehensive income for the period	-	(55,853)	(55,853)
Balance at 31 December 2024/ 1 January 2025	<u>5,000</u>	<u>(77,205)</u>	<u>(72,205)</u>
Comprehensive income			
Net loss for the year	-	(64,290)	(64,290)
Total comprehensive income for the year	-	(64,290)	(64,290)
Balance at 31 December 2025	<u>5,000</u>	<u>(141,495)</u>	<u>(136,495)</u>

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

ZAPTORICA B.V.

NOTES TO THE SEPARATE MANAGEMENT ACCOUNTS 31 December 2025

1. Administration expenses

	2025	2024
	€	€
Legal and professional expenses	1,360	3,054
Director fees	10,800	2,917
B2C License expense	47,450	44,771
Telephone and internet expense	-	371
Local office rent	3,600	3,600
Utility expenses	1,080	1,140
	<u>64,290</u>	<u>55,853</u>

2. Expenses by nature

	2025	2024
	€	€
Other expenses	<u>64,290</u>	<u>55,853</u>
Total expenses	<u>64,290</u>	<u>55,853</u>

3. Investments in subsidiaries

	2025	2024
	€	€
Balance at 1 January/24 May.	<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
				€	€
Paleo Holdings Ltd	Cyprus	Billing agent	100%	<u>1,000</u>	<u>1,000</u>
				<u>1,000</u>	<u>1,000</u>

4. Receivables

	2025	2024
	€	€
Receivables from own subsidiaries	12,048	11,992
Deposits and prepayments	900	900
Unpaid share capital	<u>5,000</u>	<u>5,000</u>
	<u>17,948</u>	<u>17,892</u>

ZAPTORICA B.V.

NOTES TO THE SEPARATE MANAGEMENT ACCOUNTS

31 December 2025

5. Share capital

	2025 Number of shares	2025 €	2024 Number of shares	2024 €
Authorised				
Ordinary shares of €1 each	5,000	5,000	5,000	5,000
Issued and fully paid				
Balance at 1 January/24 May.	5,000	5,000	5,000	5,000
Balance at 31 December	5,000	5,000	5,000	5,000

6. Trade and other payables

	2025 €	2024 €
Shareholders' current accounts - credit balances	152,625	88,335
Accruals	1,068	2,462
Other creditors	1,750	300
	155,443	91,097