

ZAPTORICA B.V.

SEPARATE FINANCIAL STATEMENTS

31 December 2024

ZAPTORICA B.V.

SEPARATE FINANCIAL STATEMENTS 31 December 2024

CONTENTS	PAGE
Board of Directors and other officers	1
Statement of profit or loss and other comprehensive income	2
Statement of financial position	3
Statement of changes in equity	4
Notes to the separate financial statements	5 - 7

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 2024

	Note	2024 €	2023 €
Administration expenses	3	<u>(55,853)</u>	<u>(21,352)</u>
Net loss for the year/period		(55,853)	(21,352)
Other comprehensive income		-	-
Total comprehensive income for the year/period		<u>(55,853)</u>	<u>(21,352)</u>

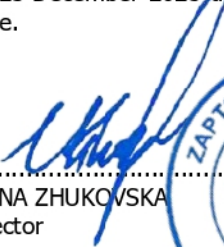
The notes on pages 5 to 7 form an integral part of these separate financial statements.

ZAPTORICA B.V.

STATEMENT OF FINANCIAL POSITION 31 December 2024

	Note	2024 €	2023 €
ASSETS			
Non-current assets			
Investments in subsidiaries	5	<u>1,000</u>	<u>1,000</u>
		<u>1,000</u>	<u>1,000</u>
Current assets			
Receivables	6	<u>17,892</u>	<u>25,147</u>
		<u>17,892</u>	<u>25,147</u>
Total assets		<u><u>18,892</u></u>	<u><u>26,147</u></u>
EQUITY AND LIABILITIES			
Equity			
Share capital	7	<u>5,000</u>	<u>5,000</u>
Accumulated losses		<u>(77,205)</u>	<u>(21,352)</u>
Total equity		<u><u>(72,205)</u></u>	<u><u>(16,352)</u></u>
Current liabilities			
Trade and other payables	8	<u>91,097</u>	<u>42,499</u>
		<u>91,097</u>	<u>42,499</u>
Total equity and liabilities		<u><u>18,892</u></u>	<u><u>26,147</u></u>

On 23 December 2025 the Board of Directors of ZAPTORICA B.V. authorised these separate financial statements for issue.


.....
IRYNA ZHUKOVSKA
Director



The notes on pages 5 to 7 form an integral part of these separate financial statements.

ZAPTORICA B.V.

STATEMENT OF CHANGES IN EQUITY

31 December 2024

	Note	Share capital €	Accumula- ted losses €	Total €
Comprehensive income				
Net loss for the period		-	(21,352)	(21,352)
Total comprehensive income for the period		-	(21,352)	(21,352)
Transactions with owners				
Issue of share capital	7	5,000	-	5,000
Total transactions with owners		5,000	-	5,000
Balance at 31 December 2023/ 1 January 2024		5,000	(21,352)	(16,352)
Comprehensive income				
Net loss for the year		-	(55,853)	(55,853)
Total comprehensive income for the year		-	(55,853)	(55,853)
Balance at 31 December 2024		5,000	(77,205)	(72,205)

The notes on pages 5 to 7 form an integral part of these separate financial statements.

ZAPTORICA B.V.

NOTES TO THE SEPARATE FINANCIAL STATEMENTS

31 December 2024

1. Incorporation and principal activities

Country of incorporation

The Company ZAPTORICA B.V. (the "Company") was incorporated in Cyprus on 24 May 2023. Its registered office is at Abraham Mendez Chumaceiro Boulevard 03, Curacao.

Principal activities

The Company has been dormant during the financial year ended 31 December 2024.

2. Basis of preparation

Valuation of assets and liabilities and determination of the result take place under the historical cost convention. Unless presented otherwise at the relevant principle for the specific balance sheet item, assets and liabilities are valued according to the cost model.

Income and expenses are accounted for on an accrual basis. Profit is only included when realized on the balance sheet date. Losses originating before the end of the financial period are taken into account if they have become known before preparation of the financial statements.

3. Administration expenses

	2024	2023
	€	€
Incorporation fees	-	4,167
Legal and professional expenses	3,054	2,000
Director fees	2,917	6,847
B2C License expense	44,771	7,438
Telephone and internet expense	371	-
Local office rent	3,600	900
Utility expenses	1,140	-
	<u>55,853</u>	<u>21,352</u>

4. Expenses by nature

	2024	2023
	€	€
Other expenses	<u>55,853</u>	<u>21,352</u>
Total expenses	<u>55,853</u>	<u>21,352</u>

ZAPTORICA B.V.

NOTES TO THE SEPARATE FINANCIAL STATEMENTS 31 December 2024

5. Investments in subsidiaries

	2024	2023
	€	€
Balance at 1 January/24 May.	1,000	-
Additions	-	1,000
Balance at 31 December	1,000	1,000

The details of the subsidiaries are as follows:

Name	Country of incorporation	Principal activities	Holding %	2024	2023
				€	€
Paleo Holdings Ltd	Cyprus	Billing agent	100%	1,000	1,000
				1,000	1,000

6. Receivables

	2024	2023
	€	€
Receivables from own subsidiaries (Note 9.1)	11,992	6,747
Deposits and prepayments	900	13,400
Unpaid share capital	5,000	5,000
	17,892	25,147

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

7. 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/24 May.	5,000	5,000	-	-
Issue of shares	-	-	5,000	5,000
Balance at 31 December	5,000	5,000	5,000	5,000

8. Trade and other payables

	2024	2023
	€	€
Shareholders' current accounts - credit balances (Note 9.2)	88,335	38,999
Accruals	2,462	3,200
Other creditors	300	300
	91,097	42,499

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

ZAPTORICA B.V.

NOTES TO THE SEPARATE FINANCIAL STATEMENTS

31 December 2024

9. 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:

9.1 Receivables from related parties (Note 6)

	2024	2023
<u>Name</u>	€	€
Paleo Holdings Ltd	<u>11,992</u>	<u>6,747</u>
	<u>11,992</u>	<u>6,747</u>

9.2 Shareholders' current accounts - credit balances (Note 8)

2024	2023
€	€
<u>88,335</u>	<u>38,999</u>

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

10. Contingent liabilities

The Company had no contingent liabilities as at 31 December 2024.

11. Commitments

The Company had no capital or other commitments as at 31 December 2024.