

FINAL
Zerone B.V.

Annual report and financial statements
for the year ending December 31, 2023

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Company Information

Registered Business Address	Dr. M.J. Hugenholtzweg 25 Willemstad Curaçao
Registration Number	165212
Incorporation Date	October 16, 2023
Nominal Capital	100 share(s) with a nominal capital of EUR 1.00 each
Nature of Business	Online wagering
Directors	Virae Management B.V.

Directors' report

for the year ending December 31, 2023

In our capacity of directors of Zerone B.V. , we have the pleasure in presenting the annual report and the financial statements of the Company.

Principal activity of the Company

The Company is mainly engaged in the object of the company is to organize, market, promote, manage, and support all types of remote gaming activities .

Accountability

All financial information have been processed in a competent way.

The financial statements have been prepared in accordance with applicable accounting principles, and to the best of our knowledge gives a true and fare view of the assets, liabilities and financial performance of the Company.

Result and dividends

The result of the year are set out on page 3.

The Company incurred a loss of EUR 12,052 for the year 2023.

No interim dividend has been issued during the year.

Fiscal position

The fiscal year of the Company runs from October 16, 2023 through December 31, 2023.

As of 01 January 2020, the territorial profit tax system was introduced in Curacao. The services that Zerone B.V. provides are subject to this tax system which stipulates that only income derived from a domestic enterprise is included in the taxable basis for profit tax return with due observance of the "causality of costs" factor.

Causal costs are costs which have a direct causal effect on the profit generation capability of the active enterprise. Non-causal costs are costs which do not have a direct causal effect on the profit generation capability of the active enterprise. The domestic profit is determined based on the ratio between foreign causal costs and domestic causal costs.

Current & Future Developments

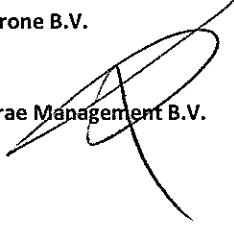
There were no important current events, which has a bearing on the understanding of the financial statements.

There were no material post balance sheet date events, which have a bearing on the understanding of the financial statements.

Willemstad, July 22, 2025,

On behalf of the Directors of
Zerone B.V.

Virae Management B.V.



Zerone B.V.
Curaçao

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Income Statements

for the year ending December 31, 2023

	notes	2023 EUR
Revenue		
Revenue		-
Net Revenue		-
Expenses		
Incorporation fees		2,000
Management fees		5,000
Tax advisors fees		1,300
Accounting fees		1,000
Gaming license fees		2,200
Other expenses		552
Total Expenses		12,052
Operating profit		(12,052)
Financial gains and (losses)		-
Profit before taxes		(12,052)
Profit taxes		-
Result after taxes		(12,052)
Unrealized exchange differences		-
Net Result		(12,052)


Virae Management B.V. , Director

Zerone B.V.
Curaçao

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Balance Sheet

for the year ending December 31, 2023, before allocation of result for the year

ASSETS	notes	2023 EUR
Current assets		
Current account shareholder	2	100
Total Current Assets		100
TOTAL ASSETS		100

EQUITY and LIABILITIES	notes	2023 EUR
Capital and Reserves		
Nominal capital		100
Paid-in surplus		9,752
Retained earnings		-
Result current year		(12,052)
		(2,200)
Liabilities		
Accrued expenses	3	2,300
Total Liabilities		2,300
TOTAL EQUITY AND LIABILITIES		100


Virae Management B.V., Director

Notes to the Financial Statements
for the year ending December 31, 2023

(1) Significant accounting policies

a) Basis of Accounting

The financial statements of the Company has been prepared in accordance with applicable accounting principles.

Assets and liabilities have been recognized against historical costs and stated at their nominal value, unless mentioned otherwise.

b) Revenue recognition

Sales Revenue represents the commission income. Revenue is recognized in the statement of financial performance on an accrual basis.

c) Foreign Currencies

Transactions denominated in other currencies are translated into EUR at the average exchange rates prevailing during each month. Monetary assets and liabilities denominated in foreign currencies at the balance sheet date are reported at the exchange rates prevailing at that date.

Any realized gain or loss arising from a change in exchange rate is included as financial gains or losses in the Income Statements.

d) Taxation

Profit tax is accounted for using the taxes payable method. The profit tax expense charge to the statement of financial performance is the estimated tax payable for the current year, adjusted for any differences between the estimated and actual tax payable in prior years.

e) Cash and cash equivalents

Cash and cash equivalents include cash and deposits held at banks.

Zerone B.V.
Curaçao

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Notes to the Financial Statements
for the year ending December 31, 2023

	2023
	<i>EUR</i>
(2) Current account shareholder	
Due from shareholder	100
	<u>100</u>

	2023
	<i>EUR</i>
(3) Accrued expenses	
Accounting fee 2023	1,000
Tax advisors fee 2023	1,300
	<u>2,300</u>

Result for the year will be added to Retained Earnings.